

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16208500100000
City of Ames, Iowa
515 Clark Avenue, P.O. Box 811
Ames, IA 50010-0811

CITY OF AMES, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	26,861,649		26,861,649	26,989,155
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	26,861,649		26,861,649	26,989,155
Delinquent property taxes	957		957	
TIF revenues	241,161		241,161	245,892
Other city taxes	10,236,171	0	10,236,171	10,059,368
Licenses and permits	2,088,417	34,939	2,123,356	1,830,097
Use of money and property	445,853	28,224,239	28,670,092	10,852,639
Intergovernmental	11,706,707	12,361,190	24,067,897	32,100,669
Charges for fees and service	3,740,778	276,726,553	280,467,331	277,398,836
Special assessments	298,227	0	298,227	457,082
Miscellaneous	1,054,199	6,530,841	7,585,040	8,128,590
Other financing sources	23,627,362	36,144,531	59,771,893	78,391,253
Total revenues and other sources	80,301,481	360,022,293	440,323,774	446,453,581
Expenditures and Other Financing Uses				
Public safety	17,830,199	0	17,830,199	18,833,554
Public works	5,063,088	0	5,063,088	5,591,821
Health and social services	1,326,442	0	1,326,442	1,376,171
Culture and recreation	8,255,323	0	8,255,323	8,658,603
Community and economic development	3,591,659	0	3,591,659	4,395,467
General government	2,689,344	0	2,689,344	2,898,895
Debt service	13,527,273	0	13,527,273	14,539,737
Capital projects	13,306,418	0	13,306,418	36,463,378
Total governmental activities expenditures	65,589,746	0	65,589,746	92,757,626
Business type activities	0	289,881,539	289,881,539	337,012,903
Total ALL expenditures	65,589,746	289,881,539	355,471,285	429,770,529
Other financing uses, including transfers out	13,236,730	3,587,065	16,823,795	16,850,480
Total ALL expenditures/And other financing uses	78,826,476	293,468,604	372,295,080	446,621,009
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,475,005	66,553,689	68,028,694	-167,428
Beginning fund balance July 1, 2016	47,389,687	547,245,399	594,635,086	594,635,086
Ending fund balance June 30, 2017	48,864,692	613,799,088	662,663,780	594,467,658

Note - These balances do not include \$ 26,142,892 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ 423,398 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 68,230,000	Other long-term debt	\$ 66,093,487
Revenue debt	\$ 87,370,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 202,799,687

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11/23/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Diane Voss	Telephone → 515	Area Code 239-5262
Signature of Mayor or other City official (Name and Title)		Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF AMES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A - TAXES											1			
2	Taxes levied on property	16,146,802	1,859,136		8,855,711			26,861,649			26,861,649	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	16,146,802	1,859,136		8,855,711	0		26,861,649		T01	26,861,649	4			
5	Delinquent property taxes	576	66		315			957		T01	957	5			
6	Total property tax	16,147,378	1,859,202		8,856,026	0	0	26,862,606			26,862,606	6			
7	TIF revenues			241,161				241,161		T01	241,161	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	31,689	3,650		17,312			52,651		T15	52,651	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	22,376	2,577		12,225			37,178		T19	37,178	12			
13	Hotel/motel tax	2,435,218						2,435,218		T19	2,435,218	13			
14	Other local option taxes		7,711,124					7,711,124		T09	7,711,124	14			
15	TOTAL OTHER CITY TAXES	2,489,283	7,717,351	0	29,537	0	0	10,236,171	0		10,236,171	15			
16	Section B - LICENSES AND PERMITS	2,088,417						2,088,417	34,939	T29	2,123,356	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	67,489	2,273	-3,541	25,185	75,989	2,279	169,674	27,584,619	U20	27,754,293	18			
19	Rents and royalties	273,129	3,050					276,179	639,620	U40	915,799	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	340,618	5,323	-3,541	25,185	75,989	2,279	445,853	28,224,239		28,670,092	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants		10,522			164,669		175,191	2,355,514	B89	2,530,705	27			
28	Community development block grants		371,877					371,877		B50	371,877	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	382,399	0	0	164,669	0	547,068	2,355,514		2,902,582	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		7,535,306					7,535,306		C46	7,535,306	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		41,008					41,008		C89	41,008	49		
50	Iowa Department of Transportation	77,961				1,740,917		1,818,878	4,065,211	C89	5,884,089	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	State replacement funds	585,742	67,463		320,004			973,209			973,209	55		
56	Consolidated Payment	20,565						20,565			20,565	56		
57	Library Grant	63,589	12,049					75,638			75,638	57		
58								0			0	58		
59								0			0	59		
60	Total state	747,857	7,655,826	0	320,004	1,740,917	0	10,464,604	4,065,211		14,529,815	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	144,923						144,923		D89	144,923	64		
65	Township contributions							0	37,484	D89	37,484	65		
66	Fire/EMT service							0		D89	0	66		
67	MPO	63,945						63,945	149,748	D89	213,693	67		
68	Ames Community Schools	43,819						43,819			43,819	68		
69	Iowa State University				15,030	427,318		442,348	5,753,233		6,195,581	69		
70	Total local grants and reimbursements	252,687	0	0	15,030	427,318	0	695,035	5,940,465		6,635,500	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,000,544	8,038,225	0	335,034	2,332,904	0	11,706,707	12,361,190		24,067,897	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	10,478,493	A91	10,478,493	73		
74	Sewer							0	8,848,342	A80	8,848,342	74		
75	Electric							0	60,828,990	A92	60,828,990	75		
76	Gas							0		A93	0	76		
77	Parking							0	385,609	A60	385,609	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	3,576,148	A81	3,576,148	79		
80	Hospital							0	189,926,814	A36	189,926,814	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AMES							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0	797,044	A94	797,044	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	1,663,453	A80	1,663,453	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	33,734						33,734		A89	33,734	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	1,631,765						1,631,765		A89	1,631,765	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges	56,732						56,732		A44	56,732	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	171,522					20,360	191,882		A03	191,882	98		
99	Library charges	111,265						111,265		A89	111,265	99		
100	Park, recreation, and cultural charges	1,285,729						1,285,729	221,660	A61	1,507,389	100		
101	Animal control charges	16,350						16,350		A89	16,350	101		
102	Other charges - Specify	58,400						58,400			58,400	102		
103	Inspections	354,921						354,921			354,921	103		
104	TOTAL CHARGES FOR SERVICE	3,720,418	0	0	0	0	20,360	3,740,778	276,726,553		280,467,331	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS					298,227		298,227		U01	298,227	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	804	260,960			323,078		584,842	552,990	U99	1,137,832	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	84,578						84,578	833,055	U11	917,633	110		
111	Fines	67,584						67,584	722,663	U30	790,247	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify		0					0			0	113		
114	Reimbursements	115,100	0					115,100	1,299,560		1,414,660	114		
115	Misc	67,754	118,619					186,373	369,320		555,693	115		
116	Loan Repayment		15,722					15,722			15,722	116		
117	Ames Economic Development							0			0	117		
118	Sale of natural gas							0	2,578,818		2,578,818	118		
119	MISO transmission							0	174,435		174,435	119		
120	TOTAL MISCELLANEOUS	335,820	395,301	0	0	323,078	0	1,054,199	6,530,841		7,585,040	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	26,122,478	18,015,402	237,620	9,245,782	3,030,198	22,639	56,674,119	323,877,762		380,551,881	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			0	2,130,000	6,890,605		9,020,605	32,911,527	NR	41,932,132	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	8,969,890	2,435,218		1,956,261	157,208		13,518,577	2,881,942		16,400,519	127		
128	Internal TIF loans and transfers in				423,276			423,276			423,276	128		
129	Premium on bonds				189,555	475,349		664,904	351,062		1,015,966	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	8,969,890	2,435,218	0	4,699,092	7,523,162	0	23,627,362	36,144,531		59,771,893	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	35,092,368	20,450,620	237,620	13,944,874	10,553,360	22,639	80,301,481	360,022,293		440,323,774	132		
133												133		
134	Beginning fund balance July 1, 2016	12,627,946	14,256,049	-400,551	550,834	20,273,465	81,944	47,389,687	547,245,399		594,635,086	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	47,720,314	34,706,669	-162,931	14,495,708	30,826,825	104,583	127,691,168	907,267,692		1,034,958,860	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF AMES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	8,812,034						8,812,034		E62	8,812,034	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	6,531,827	107					6,531,934		E24	6,531,934	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	1,267,153						1,267,153		E66	1,267,153	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	371,704	39,883					411,587		E32	411,587	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	807,491						807,491		E89	807,491	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	17,790,209	39,990		0	0	0	17,830,199			17,830,199	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AMES							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation	101,945	2,150,870					2,252,815		E44	2,252,815	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction							0		F44	0	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation							0		E44	0	48			
49	Traffic control safety — Current operation		956,112					956,112		E44	956,112	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation		872,908					872,908		E44	872,908	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation							0		E44	0	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation		237,157					237,157		E81	237,157	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation	146,560						146,560		E01	146,560	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation		597,536					597,536		E89	597,536	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	248,505	4,814,583		0	0	0	5,063,088			5,063,088	80			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		1,326,442					1,326,442		E79	1,326,442	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	1,326,442		0	0	0	1,326,442			1,326,442	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	3,960,169	235,520					4,195,689		E52	4,195,689	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,463,345						1,463,345		E61	1,463,345	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,037,652	38,030					2,075,682		E61	2,075,682	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	206,900						206,900		E03	206,900	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		313,707					313,707		E61	313,707	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	7,668,066	587,257		0	0	0	8,255,323			8,255,323	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	74,542	1,891,567	195,468				2,161,577		E89	2,161,577	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	2,778	466,611					469,389		E50	469,389	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	815,808						815,808		E29	815,808	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	144,885						144,885		E89	144,885	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,038,013	2,358,178	195,468	0	0	0	3,591,659			3,591,659	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F -- GENERAL GOVERNMENT											159
160	Mayor, council and city manager -- Current operation	548,009						548,009		E29	548,009	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	680,580	85,165		17,465			783,210		E23	783,210	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	499,489						499,489		E25	499,489	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	348,545	21,040					369,585		E31	369,585	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation							0		E89	0	171
172	Other general government -- Current operation	462,756	26,295					489,051		E89	489,051	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	2,539,379	132,500	0	17,465	0	0	2,689,344			2,689,344	176
177	Section G -- DEBT SERVICE				13,527,273			13,527,273			13,527,273	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	13,527,273	0	0	13,527,273			13,527,273	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184	Governmental capital projects	699,782	2,993,280			9,613,356		13,306,418			13,306,418	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	699,782	2,993,280		0	9,613,356	0	13,306,418			13,306,418	187
188	-- TIF CAPITAL PROJECTS -- Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	699,782	2,993,280	0	0	9,613,356	0	13,306,418			13,306,418	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	29,983,954	12,252,230	195,468	13,544,738	9,613,356	0	65,589,746			65,589,746	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								5,843,812	E91	5,843,812	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								4,863,667	E80	4,863,667	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								52,010,525	E92	52,010,525	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								894,277	E60	894,277	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								4,108,040	E81	4,108,040	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								159,320,852	E36	159,320,852	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								10,444,195	E94	10,444,195	222
223	Purchase of land and equipment								3,237,407	G94	3,237,407	223
224	Construction								502,517	F94	502,517	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								462,539	E80	462,539	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								4,339	E89	4,339	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								8,281,227		8,281,227	242
243	Enterprise Capital Projects								39,908,142		39,908,142	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								289,881,539		289,881,539	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	29,983,954	12,252,230	195,468	13,544,738	9,613,356	0	65,589,746	289,881,539		355,471,285	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,822,629	7,015,422			975,403		12,813,454	3,587,065		16,400,519	255
256	Internal TIF loans/repayments and transfers out			423,276				423,276			423,276	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,822,629	7,015,422	423,276	0	975,403	0	13,236,730	3,587,065		16,823,795	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	34,806,583	19,267,652	618,744	13,544,738	10,588,759	0	78,826,476	293,468,604		372,295,080	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable	172,236	97,132				104,583	373,951			373,951	263
264	Restricted		15,662,428		950,970	14,549,372		31,162,770			31,162,770	264
265	Committed		1,273,093			705,492		1,978,585			1,978,585	265
266	Assigned	809,033						809,033			809,033	266
267	Unassigned	11,932,462	-1,593,636	-781,675		4,983,202		14,540,353			14,540,353	267
268	Total Governmental	12,913,731	15,439,017	-781,675	950,970	20,238,066	104,583	48,864,692			48,864,692	268
269	Proprietary								613,799,088		613,799,088	269
270	Total ending fund balance June 30, 2017	12,913,731	15,439,017	-781,675	950,970	20,238,066	104,583	48,864,692	613,799,088		662,663,780	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	47,720,314	34,706,669	-162,931	14,495,708	30,826,825	104,583	127,691,168	907,267,692		1,034,958,860	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF AMES Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents				
Total salaries and wages paid.....						Z00 \$		104,633.925		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year				Debt Outstanding JUNE 30, 2017				
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)		
1. Water utility	19U \$ 35,200,149	29U \$ 31,136,498	39U \$ 1,359,962	49U \$ 1,750,530	49U	49U	49U \$ 63,226,155	191	\$ 62,682	
2. Sewer utility	19U 4,635,817	29U 1,779,014	39U 437,276	49U 3,110,223	49U	49U	49U 2,867,332	189	118,552	
3. Electric utility	19U 8,700,000	29U	39U 625,000	49U	49U	49U 8,075,000		192	343,556	
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
9. Hospital	19U 82,365,000	29U	39U 3,070,000	49U	49U	49U 79,295,000	49U	189	3,172,934	
10. General obligation	19U 63,695,404	29U 9,020,605	39U 10,481,762	49U 62,234,247	49U	49U	49U	189	2,064,651	
11. Resource recovery	19U 1,270,000	29U	39U 135,000	49U 1,135,000	49U	49U	49U	189	31,388	
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
Total long-term debt	195,866,370	41,936,117	16,109,000	68,230,000	0	87,370,000	66,093,487	5,793,763		
B. Short-term debt						Amount - Omit cents				
Outstanding as of JULY 1, 2016						61V \$				
Outstanding as of JUNE 30, 2017						64V \$	0			
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS									
Assessed Valuations by Levy Authority and County, AY2015/FY2017						Amount - Omit cents				
Actual valuation -- January 1, 2015						\$	4,055,993,730		x .05 = \$ 202,799,687	
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$ 1,166,297	\$ 13,121,845		381,744,463	396,032,605					
REMARKS										
V98										